

17 Mar 2008 2:20PM Freedman and Associates (613) 274-7414 p.2

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MAR 17 2008****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No: 10/647,320 Confirmation No.: 2019  
Inventor: Najaf-Zadeh et al.  
Filed: August 26, 2003  
TC/A.U.: 2615  
Examiner: Kurr, J.R.  
Docket No.: 18-47 US  
Title: BIT RATE REDUCTION IN AUDIO ENCODERS BY EXPLOITING INHARMONICITY EFFECTS AND AUDITORY TEMPORAL MASKING  
Customer No.: 25319

March 17, 2008

**Mail Stop AF**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This is in response to the Office Action mailed January 28, 2008. Would the Office kindly amend the application as follows:

**Amendments to the Claims** are reflected in the listing of claims, which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.